

AGENDA REQUEST

**Department, Organization or
Person Making Request**

Raymond E. Graham, Chairman, Cedar Run District

Board of Supervisors

Meeting Date:

March 31, 2005

Staff Lead:

Bryan Tippie, Director

Department:

Budget Office

Topic:

A Resolution to Adopt the Fiscal Year 2006 Budget

Topic Description:

The purpose of this resolution is to adopt the Fiscal Year 2006 County budget and to establish the local, not to exceed, appropriation for the School Division budget.

Requested Action of the Board of Supervisors:

Consider adoption of the attached resolution.

Financial Impacts Analysis:

As indicated.

**Identify Any Other Departments, Organizations or Individuals That Would be Affected by
This Request:**

All County departments.

RESOLUTION

A RESOLUTION TO ADOPT THE FISCAL YEAR (FY) 2006 BUDGET AND THE TAX RATES FOR CALENDAR YEAR 2005

WHEREAS, it is the responsibility of the Fauquier County Board of Supervisors to approve and control the County's fiscal plan for FY 2006; and

WHEREAS, the Board of Supervisors has received and reviewed the County Administrator's Proposed Budget for FY 2006; and

WHEREAS, it is the responsibility of the Fauquier County Board of Supervisors to set the tax rates for Calendar Year 2005; and

WHEREAS, the Board of Supervisors has received comments on the proposed tax rates and the proposed budget from citizens of Fauquier County at a duly advertised public hearing; and

WHEREAS, it is the intent of the Board of Supervisors that departments and agencies shall adhere to the budgeted funds in accordance with departmental budgets presented by the County Administrator and adjusted by the Board of Supervisors; and

WHEREAS, there are funds in the Capital Fund which will be unexpended at the end of FY 2005; now, therefore, be it

RESOLVED by the Fauquier County Board of Supervisors this 31st day of March 2005, That the following tax rates for Calendar Year 2005 be, and are hereby, approved, as set forth below; and, be it

RESOLVED FURTHER, That local tax supported expenditures of the School Division's overall budget of \$110,407,823 shall not exceed \$72,700,491 of local funds; and, be it

RESOLVED FURTHER, That the following budgets be, and are hereby, approved effective July 1, 2005, as set forth below; and, be it

RESOLVED FURTHER, That the unexpended funds in the Capital Fund shall be appropriated in FY 2006 to be used for specifically approved projects; and, be it

RESOLVED FINALLY, That all financial activities, purchases, travel, personnel actions, etc., shall be in accordance with the policies and procedures established by the Board of Supervisors and administered by the County Administrator.

CALENDAR YEAR 2005 COUNTY TAX RATES

Real Estate.....	\$0.925	per \$100 of assessed valuation
Real Estate – Fire and Rescue Levy.....	\$0.045	per \$100 of assessed valuation
Conservation Easement Purchase Levy...	\$0.02	per \$100 of assessed valuation
Marshall Street Light Levy.....	\$0.02	per \$100 of assessed valuation
Personal Property.....	\$4.65	per \$100 of assessed valuation
Personal Property – Fire and Rescue.....	\$0.25	per \$100 of assessed valuation
Motor Homes, Camper Trailers, Boats....	\$1.50	per \$100 of assessed valuation
Mobile Homes.....	\$0.99	per \$100 of assessed valuation
Machinery and Tools.....	\$4.65	per \$100 of assessed valuation
Aircraft.....	\$0.60	per \$100 of assessed valuation
Specially Equipped Handicap Vehicles...	\$0.05	per \$100 of assessed valuation

FY 2006 ADOPTED BUDGET

GENERAL FUND

General Government

Board of Supervisors	\$427,296
Commissioner of the Revenue	\$1,153,576
County Administration	\$555,069
County Attorney	\$556,952
Finance	\$1,703,049
Independent Auditor	\$78,000
Information Technology	\$1,856,473
Budget Office	\$284,557
Human Resource Management	\$639,455
Geographic Information System	\$313,705
Registrar	\$390,275
Treasurer	<u>\$972,633</u>
Subtotal	\$8,931,040

Judicial Administration

Adult Court Services	\$608,363
Circuit Court	\$125,892
Clerk of the Circuit Court	\$977,474
Commissioner of Accounts	\$2,400
Commonwealth's Attorney	\$764,241
General District Court	\$16,675
Juvenile & Domestic Relations Court	\$59,589
Magistrates	<u>\$65,240</u>
Subtotal	\$2,619,874

Public Safety

Detention Center	\$516,000
Detention Center-Regional Facility	\$1,354,249
Juvenile Detention	\$342,590
Juvenile Probation	\$88,941
Fire and Emergency Services	\$1,932,693
Sheriff	<u>\$8,093,864</u>
Subtotal	\$12,328,337

Public Works

Environmental Services - Convenience Sites	\$1,397,294
General Services	<u>\$4,008,995</u>
Subtotal	\$5,406,289

Health and Welfare

Community Services Board	\$248,126
Comprehensive Services Act	\$2,538,612
Institutional Care	\$181,821
Public Health	\$426,923
Social Services	<u>\$4,416,998</u>
Subtotal	\$7,812,480

Culture

Lord Fairfax Community College	\$44,366
Parks and Recreation	\$2,377,142
Library	<u>\$1,739,936</u>
Subtotal	\$4,161,444

Community Development

Agriculture Development	\$135,008
Community Development	\$2,669,363
Contributions	\$470,090
Economic Development	\$373,697
Extension Office	\$142,917
John Marshall SWCD	\$358,046
Planning Commission/BZA/ARB	<u>\$164,014</u>
Subtotal	\$4,313,135

Non-Departmental

Debt Service	\$927,532
Alice Jane Childs Building	\$151,056
Non-Departmental	<u>\$2,058,886</u>
Subtotal	\$3,137,474

Transfers

W-F Joint Communications Center	\$337,723
Airport	\$64,650
School Division Operating	<u>\$72,700,491</u>
Subtotal	\$73,102,864

Total General Fund	\$121,812,937
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OTHER FUNDS**Airport Enterprise Fund**

Airport	\$316,640
Subtotal	\$316,640

Environmental Services

Environmental Services	\$9,439,655
Subtotal	\$9,439,655

Internal Services Fund

Fleet Maintenance	\$2,082,579
Subtotal	\$2,082,579

School Division Fund

School Operating	\$100,313,118
School Debt Services & Transfers	\$10,094,705
Subtotal	\$110,407,823

School Food Service Fund

School Food Service	\$3,756,094
Subtotal	\$3,756,094

School Textbook Fund

School Textbook	\$750,000
Subtotal	\$750,000

Volunteer Fire and Rescue Fund

Volunteer Fire and Rescue	\$3,012,336
Subtotal	\$3,012,336

Warrenton-Fauquier JCC Fund

Joint Communications Center	\$1,397,567
Subtotal	\$1,397,567

Conservation Easement

Conservation Easement Service District	\$1,926,000
Subtotal	\$1,926,000

Capital Fund

New High School	\$19,806,000
Cedar Lee MS Library Expansion	\$2,720,000
Schools - HVAC	\$308,400
Schools - Modular Units	\$242,000
Schools - Roofs	\$1,114,890

School Buses	<u>\$596,244</u>
Subtotal	\$24,787,534
 TOTAL ALL FUNDS	 \$279,689,165
<i>Less County Transfer</i>	<i>(\$73,102,864)</i>
TOTAL COUNTY EXPENDITURES	\$206,586,301
<i>Less Other Funds Internal Transfers*</i>	<i>(\$3,182,833)</i>
ADJUSTED TOTAL COUNTY	\$203,403,468

*School Division Transfer to Other Funds

FY 2006 Revenues

LOCAL REVENUE

General Property Taxes

Real Estate Tax	\$54,394,000
Public Service	\$4,665,000
Personal Property Tax	\$14,891,625
Delinquent Real Estate Tax	\$850,000
Delinquent Personal Property Tax	\$450,000
Penalties - Real Property - All	\$755,000
Interest - All	<u>\$300,000</u>
Subtotal	\$76,305,625

Other Local Taxes

Sales Tax (Local)	\$7,260,000
Utility Tax	\$2,150,000
Utility Tax - Cellular Phone	\$800,000
Utility Consumption Tax	\$170,000
BPOL Tax	\$1,050,000
Cable TV Tax	\$155,000
Auto Decals	\$1,450,000
Bank Stock Tax	\$164,000
Recording Tax & Fees (Deeds)	\$2,600,000
Recording Tax & Fees (Wills)	\$20,000
Transient Tax	<u>\$165,000</u>
Subtotal	\$15,984,000

Permits, Fees, and Licenses

Dog Tags	\$5,000
Land Use Fees	\$13,000
Transfer Fees	\$2,800
Concealed Weapon Permits	\$2,000
Parks & Recreation	\$501,093
Community Development Fees	<u>\$2,093,066</u>
Subtotal	\$2,616,959

Fines and Forfeitures

Local Fines	\$500,000
Court Judgement Proceeds	\$3,250
Interest On Local Fines	<u>\$5,100</u>
Subtotal	\$508,350

Use of Money and Property

Interest Income General Fund	\$600,000
Interest Income Bonds	\$70,000
Sale of Equipment/Vehicles	\$26,500
Rental Of County Property	\$10,779
Rental Health Department	\$30,772
Rental of Armory	\$18,975
Rental Alice Jane Childs Building	<u>\$317,299</u>
Subtotal	\$1,074,325

Charges for Services

Excess Fees	\$500,000
Sheriff Fees	\$3,742
Police Reports	\$100
Courtroom Security	\$75,000
Detention Fee	\$2,000
Confiscated Vehicle Storage Fees	\$50
Law Library Fees	\$15,000
Local Cost	\$3,200
Courthouse Maintenance Fees	\$31,000
Inmate Processing Fee	\$3,000
Commonwealth's Attorney Fees	\$100
Correction and Detention Charges	\$31,000
Library Fees	\$60,000
Sales of Commissioner of Revenue GIS Maps	\$1,400
Sales of Tax Maps	\$3,128
Sales of GIS Maps	\$54,000
Sales of Computer Lists and Files	<u>\$4,200</u>
Subtotal	\$786,920

Miscellaneous **\$42,300**

Recovered Costs

Other Government Charges	\$10,500
Jail Boarding - Other Governments	\$2,000
Work Release	\$60,000
Canteen Medical Reimbursement	\$4,500
Other Costs	\$3,000
Home Incarceration Fees	\$20,000
Miscellaneous	<u>\$15,829</u>
Subtotal	\$115,829

Total Local Revenue **\$97,434,308**

STATE REVENUE**Non-Categorical Aid**

ABC Profits	\$57,571
Wine & Spirits Tax	\$44,976
Rolling Stock Tax	\$75,500
Mobile Home Titling Tax	\$29,678
Rental Car Tax	\$17,696
State Personal Property Tax Relief	\$13,473,375
Delinquent Personal Property Tax Relief Act	<u>\$250,000</u>
Subtotal	\$13,948,796

Categorical Aid**Shared Expenses**

Commonwealth's Attorney	\$339,437
Sheriff	\$3,240,193
Commissioner of the Revenue	\$182,444
Treasurer	\$161,430
Medical Examiner	\$500
Registrar	\$137,208
Clerk of the Court	\$402,258
Adult Confinement - Detention	<u>\$200,000</u>
Subtotal	\$4,663,470

Welfare

Social Services	\$948,355
Comprehensive Services Act	\$1,161,724
Welfare to Work	\$22,250
Social Services Grants	\$41,952
Welfare Maximization	<u>\$80,000</u>
Subtotal	\$2,254,281

Other Categorical Aid

Recordation Tax	\$500,000
Library Aid	\$186,873
Commissioner of the Arts	\$5,000
Jury Duty Reimbursement	\$25,000
Adult Court Services - Pretrial	\$169,352
Comprehensive Community Corrections	\$225,284
VA Juvenile Community Crime Control	\$51,478
Armory	\$6,800
Miscellaneous	<u>\$15,000</u>
Subtotal	\$1,184,787

Total State Revenue	\$22,051,334
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FEDERAL REVENUE**Categorical Aid**

Welfare Administration	\$2,140,565
Public Safety	<u>\$15,000</u>
Subtotal	\$2,155,565

Total Federal Revenue	\$2,155,565
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Intergovernmental	\$171,730
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Total General Fund	\$121,812,937
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Other Funds

Fire and Rescue Fund	\$3,012,336
Warrenton-Fauquier Joint Comm. Fund	\$1,397,567
Environmental Services	\$9,439,655
School Division Fund	\$110,407,823
School Cafeteria Fund	\$3,756,094
School Textbook Fund	\$750,000
Airport Enterprise Fund	\$316,640
Capital Improvements Fund	\$24,787,534
Conservation Easement Fund	\$1,926,000
Internal Services - Fleet Maintenance	<u>\$2,082,579</u>
Total Other Funds	\$157,876,228

TOTAL ALL FUNDS	\$279,689,165
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<i>Less Local Support</i>	<i>(\$73,102,864)</i>
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TOTAL COUNTY REVENUE	\$206,586,301
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<i>Less Other Funds Internal Transfers*</i>	<i>(\$3,182,833)</i>
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ADJUSTED TOTAL COUNTY	\$203,403,468
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*School Division Transfer to Other Funds